

**2014**

# **CITY OF BASEHOR**

## **APPROVED BUDGET**



# 2014 APPROVED BUDGET CITY OF BASEHOR, KS



**Prepared for:**

**The Basehor City Council**

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## City of Basehor Budgeting

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### Budget Development

The purpose of the budget document is to present to the public, Mayor and the City Council a comprehensive picture of proposed operations for the budget year in order to meet the needs of Basehor residents. The budget is intended to accomplish three things: (1) to provide city administration with the opportunity to present its recommendations for the levels of services and methods of financing of services in the coming year; (2) to provide the most effective control possible by the City Council over city administration; and (3) to provide city administration with the opportunity to point out various needs throughout the community. The Council has the opportunity to judge the adequacy of the recommended activities and to set the level of City services by comparing the needs of one service over the needs of another. The Council must also weigh the desirability of the services proposed against the burden of taxes required to finance any proposed changes. The budget document is the single most important report presented to the City Council during the year. Although it is primarily intended as a policy tool for the City Council, it also serves as an aid to residents by providing a better understanding of the City's operating programs. The budget is built on conservative financial principles that reflect Council's commitment to maintain necessary services, improving the quality of the operation of the City, and keeping expenditures and taxpayer obligations to a minimum.

The Basehor City Council meets in the early spring to review the past years performance and to set goals for the upcoming budget year. The outcomes of this planning session are then articulated in the preliminary and draft budgets provided to Council by City staff. The preliminary budgets are reviewed and discussed by City Council over a series of meetings in June and July. Council provides direction and input to finalize the budget.

After review by the Council and action to set a public hearing date, the City Clerk/ Finance Director publishes the proposed budget and notice of public hearing in the City's official newspaper. The public hearing shall be scheduled at least 10 days later than the date of publication of the proposed budget, but no later than August 15, in accordance with the statutes.

The Council will then hold a public hearing on the date and time specified in the publication for the purposes of hearing taxpayer questions and comments concerning the proposed budget. The Council shall adopt an annual budget and the Finance Director/City Clerk will file it with the County Clerk on or before August 25<sup>th</sup>. The adopted budget then goes into effect on January 1 of the next fiscal year. Copies of the expanded budget document are available to the public at City Hall and the City's website in late fall.

The process of amending the City's budget is outlined and authorized by K.S.A. 79-2929a. Amendments to the City's budget are allowed only in the event of an increase in the original budget for previously unbudgeted increases in revenues other than ad valorem property taxes. To amend the budget the City is required to publish a "Notice of Hearing" 10 days prior to the hearing. The City then must hold a public hearing and forward amended budget forms to the County Clerk for certification.

## **Budget Format**

The use of fund accounting is one of the major differences between governmental and commercial accounting. It requires separate record keeping for each individual fund. Each fund operates as a self-contained entity with its own revenue sources, expenses, assets, liabilities and fund balance. Even though the actual cash is contained in one bank account, a "separate accounting" is kept of all funds.

## **Budget Oversight**

Each month during the fiscal year, the Clerk/Finance Department prepares a year-to-date summary of revenues and expenditures for each department and fund. These reports are disseminated to all City departments and are reviewed by the Finance Director and City Administrator. The City Council also receives a copy of the monthly summary financial reports in order to monitor expenditures and progress.

At the conclusion of a fiscal year, the City contracts with an audit firm to conduct an annual independent external audit of the City's financial statements that complies with Generally Accepted Accounting Principles (GAAP). The audit is intended to provide reasonable assurance that the financial statements are not materially misstated.



## **HOW IS THE MILL LEVY ESTABLISHED?**

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When the Basehor City Council develops the annual operating budget, they must use the prior years' valuation to estimate what the mill levy must be set at in order to generate the revenue needed to meet budgeted expenditures. For example, the proposed 2014 budget is based off of the valuation of property in Basehor from 2013. The 2013 Budget used 2012 valuation figures, and so on. Valuations are finalized in October, at which time; the Leavenworth County Clerk will adjust the mill levy, up or down, based on the direction of the final assessed valuation. The preliminary 2014 levy was calculated using an estimated 2013 assessed valuation of \$49,098,681. The proposed 2014 levy is 29.031.



## HOW TO CALCULATE YOUR CITY PROPERTY TAX

According to the Leavenworth County Appraiser's Office, the average retail sale price of a new home in Basehor through July of 2013 was \$227,760.

To calculate City property taxes on a single family residence :

1. Market Value = \$227,760
2. Assessed Value = \$227,760 x 11.5% = \$26,192
3. City Tax: \$26,192 x .029031 (mill levy) = \$760.37
4. \$760.37/12 months = \$63.36

What do you get for \$63.36 a month?

- Police Protection
- Street Lighting
- Code Enforcement
- Community Activities
- Building Inspection
- Public Parks
- Traffic Control
- New Road Construction
- Planning and Zoning Services
- Youth athletic Programming Rebates
- Snow Removal
- Animal Control
- Street and Sidewalk Maintenance

For comparison purposes, the following are common monthly expenses for a Basehor family:

- One 16-Gallon tank of unleaded self-service fuel at \$3.49 per gallon would total \$55.84.
- Feeding a family of four at a fast food restaurant costs approximately \$28.00, including taxes.
- The average monthly cable television bill is \$86.00.
- The average monthly mobile phone bill is \$71.00.

\*Percentage used to determine assessed value of residential property.

## OPERATING FUNDS BEGINNING CASH BALANCE

	2011 Actual	2012 Actual	2013 Actual	2014 Budget
General	\$155,776	\$172,333	\$541,375	\$648,270
Special Parks and Rec	\$166,804	\$121,308	\$109,765	\$79,429
Consolidated Highway	\$1,920,341	\$2,020,285	\$1,965,576	\$1,541,306 *
Capital Improvement	\$52,023	\$1,343,996	\$1,424,266	\$1,478,266
Municipal Equipment Reserve	\$321,272	\$321,272	\$370,054	\$341,396
Bond and Interest	\$35,043	\$404,894	\$659,199	\$645,480
Sewer	\$404,640	\$717,428	\$769,903	\$801,459
Solid Waste	\$88,375	\$96,034	\$76,555	\$78,762
Cedar Lake Maintenance	\$26,689	\$10,320	\$3,713	\$3,768
Sewer District #3 Maintenance	\$0	\$37,116	\$19,680	\$19,755
Employee Benefit	\$1	\$48,282	\$135,031	\$145,639
<b>Total Beginning Cash</b>	<b>\$3,170,963</b>	<b>\$5,293,268</b>	<b>\$6,075,116</b>	<b>\$5,783,529 **</b>

## OPERATING FUNDS EXPENSES

	2011 Actual	2012 Actual	2013 Actual	2014 Budget
General	\$1,719,861	\$1,675,467	\$1,853,689	\$2,652,332
Special Parks and Rec	\$60,400	\$27,616	\$44,500	\$73,000
Consolidated Highway	\$276,014	\$591,929	\$886,500	\$910,000
Capital Improvement	-\$1,687	\$0	\$20,000	\$20,000
Municipal Equipment Reserve	\$89,119	\$50,087	\$115,058	\$161,700
Bond and Interest	\$654,024	\$1,928,921	\$866,350	\$1,479,180
Sewer	\$1,421,662	\$5,788,557	\$1,385,572	\$1,445,260
Solid Waste	\$266,966	\$279,187	\$291,343	\$305,278
Cedar Lake Maintenance	\$36,384	\$37,662	\$40,000	\$40,000
Sewer District #3 Maintenance	\$0	\$26,836	\$33,000	\$33,000
Employee Benefit	\$466,982	\$440,666	\$454,441	\$586,123
<b>Total Annual Expenditures</b>	<b>\$4,989,724</b>	<b>\$10,846,928</b>	<b>\$5,990,454</b>	<b>\$7,705,872</b>

## OPERATING FUNDS REVENUE

	2011 Actual	2012 Actual	2013 Actual	2014 Budget
General	\$1,865,466	\$1,912,386	\$1,960,584	\$2,004,062
Special Parks and Recreation	\$14,903	\$16,073	\$14,164	\$13,325
Consolidated Highway	\$394,921	\$518,255	\$462,230	\$460,870
Capital Improvement	\$52,023	\$80,270	\$74,000	\$76,750
Municipal Equipment Reserve	\$69,835	\$70,537	\$86,401	\$91,177
Bond and Interest	\$1,021,871	\$2,183,226	\$852,630	\$833,700
Sewer	\$1,785,322	\$5,831,531	\$1,417,128	\$1,386,255
Solid Waste	\$270,985	\$293,262	\$293,550	\$300,825
Cedar Lake Maintenance	\$20,015	\$31,055	\$40,055	\$40,055
Sewer District #3	\$9,400	\$37,116	\$33,075	\$33,150
Employee Benefit	\$515,251	\$527,338	\$465,049	\$443,494
<b>Total Annual Revenue</b>	<b>\$6,019,992</b>	<b>\$11,501,047</b>	<b>\$5,698,866</b>	<b>\$5,683,664</b>
<b>Total Cash Available</b>	<b>\$9,190,956</b>	<b>\$16,794,316</b>	<b>\$11,773,982</b>	<b>\$11,467,192</b>
<b>Ending Cash Balance</b>	<b>\$4,201,232</b>	<b>\$5,947,388</b>	<b>\$5,783,529</b>	<b>\$3,761,320</b>

## Balance Explanation

\* This balance will be reduced due the costruction costs associated with the Wolf Creek Parkway extension and has the biggestest impact on the City's projected 2014 beginning cash balance.

\*\* The City maintains very healthy cash reserves which are reflected in the yearly beginning cash balances. This projected balance allows for the City to budget for more expenditures than revenues each year. Through prudent annual saving the City allows itself to pay cash for large projects in the upcoming years.

According to state law, the budget must be balanced for each fund. ***The final budget adopted by the City Council must be a balanced budget, where total resources equal total obligations.*** The State Budget Law prohibits a budget which projects spending in excess of available resources. The Budget Law further ***prohibits*** unappropriated balances in funds supported by general tax levies.

## MILL LEVY COMPARISON

	2011 Actual	2012 Budget	2013 Estimate	2014 Budget
Annual Valuation	\$50,502,675	\$49,823,218	\$48,991,799	\$49,098,681
Bond and Interest Levy	3.100	2.032	1.45800	0.375038
General Fund Levy	17.440	18.974	20.32000	21.072783
Employee Benefit Levy	9.238	8.59	7.62900	7.583193
<b>Total Annual Mill Levy</b>	29.778	29.596	29.407	29.031

Total Funds Generated from Ad Valorem	\$1,503,869	\$1,474,568	\$1,440,702	\$1,425,384
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## ALL FUNDS SALARIES

		2011 Actual	2012 Actual	2013 Estimate	2014 Budget
Street	Full Time	\$121,228	\$157,510	\$168,752	\$177,190
	Part Time	\$4,476	\$0	\$6,000	\$6,000
	Overtime	\$0	\$2,214	\$4,440	\$4,440
Police	Full Time	\$528,242	\$548,647	\$600,495	\$622,644
	Part Time	\$21,454	\$20,074	\$23,775	\$24,964
	Overtime	\$34,152	\$41,307	\$45,000	\$45,000
Planning	Full Time	\$92,340	\$89,448	\$117,006	\$135,323
	Overtime	\$826	\$653	\$1,000	\$1,000
Park & Rec	Full Time	\$0	\$0	\$0	\$0
	Part Time	\$6,217	\$9,330	\$6,000	\$6,000
	Overtime	\$52	\$102	\$0	\$0
Clerk/Finance	Full Time	\$102,075	\$143,693	\$146,199	\$165,976
	Part time	\$0	\$11,676	\$18,000	\$0
	Overtime	\$1,452	\$2,881	\$2,900	\$3,000
Admin	Full Time	\$135,576	\$31,828	\$32,645	\$99,071
	Overtime	\$303	\$0	\$0	\$0
	Part Time	\$0	\$0	\$0	\$0
Governing Body	Elected Officials	\$18,200	\$17,894	\$18,200	\$18,200
	Personnel Services	\$0	\$0	\$0	\$0
<b>TOTAL GENERAL FUND</b>		\$1,066,591	\$1,077,258	\$1,190,412	\$1,308,807
Sewer Fund					
	Full Time	\$112,945	\$70,674	\$79,836	\$83,828
	Overtime	\$7,273	\$4,794	\$4,275	\$4,275
<b>TOTAL SEWER FUND</b>		\$120,218	\$75,468	\$84,111	\$88,103
Solid Waste					
	Full Time	\$20,034	\$0	\$0	\$0
	Overtime	\$880	\$0	\$0	\$0
<b>TOTAL SOLID WASTE FUND</b>		\$20,914	\$0	\$0	\$0
Total Benefits all Funds		\$427,970	\$440,666	\$454,441	\$586,123
<b>TOTAL WAGES AND BENEFITS</b>		\$1,268,185	\$1,593,392	\$1,728,964	\$1,983,032

**GENERAL FUND****REVENUE**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of the year balance</b>	\$155,776	\$172,333	\$515,989	\$541,375	\$648,270
401 Building Permits	\$25,165	\$54,488	\$40,000	\$75,000	\$70,000
403 Pet Licenses	\$1,205	\$1,345	\$1,200	\$1,300	\$1,325
404 Business Licenses	\$8,350	\$8,500	\$8,350	\$8,500	\$8,500
405 Misc. Fees/Permits/Licenses	\$13,744	\$15,034	\$15,000	\$12,500	\$14,000
407 Plan/Plat Application Fees	\$963	\$750	\$1,000	\$1,000	\$1,000
421 Court Fines	\$154,984	\$152,808	\$150,000	\$145,000	\$152,000
432 Westar Energy Franchise Tax	\$94,388	\$101,576	\$85,000	\$93,000	\$90,000
433 Atmos Energy Franchise Tax	\$37,694	\$31,759	\$39,000	\$41,000	\$40,000
434 SW Bell Franchise Tax	\$5,471	\$17,163	\$5,500	\$18,000	\$18,000
435 Wow Cable Franchise Fee	\$38,620	\$34,386	\$40,000	\$35,000	\$32,500
436 Suburban Water Franchise Tax	\$22,695	\$20,114	\$23,500	\$22,000	\$23,000
438 AT&T Franchise Tax	\$13,970	\$0	\$14,000	\$0	\$0
450 Sales Tax	\$288,199	\$244,689	\$294,350	\$245,000	\$250,000
451 Local Alcohol Liquor Fund	\$8,080	\$8,482	\$8,839	\$9,000	\$9,250
460 Ad Valorem Property Tax	\$842,023	\$925,038	\$945,940	\$952,140	\$985,377
464 Back Taxes	\$102,788	\$89,557	\$35,000	\$30,000	\$25,000
480 Field of Dreams	\$44,000	\$33,721	\$37,500	\$37,500	\$37,500
491 Motor Vehicle Distribution	\$151,552	\$104,077	\$136,698	\$136,000	\$121,268
493 Recreational Vehicle Tax	\$1,784	\$1,127	\$1,006	\$1,000	\$1,361
496 16M & 20M Truck Tax	\$2,677	\$1,860	\$1,467	\$1,460	\$1,228
511 Other Revenues	\$6,516	\$3,411	\$5,000	\$5,000	\$5,000
551 Interest Income	\$599	\$2,749	\$1,250	\$2,500	\$2,750
672 Transfer from Sewer	\$0	\$25,088	\$47,810	\$47,810	\$68,969
675 Transfer from Solid Waste Fund	\$0	\$34,665	\$40,874	\$40,874	\$46,034
<b>TOTAL REVENUES</b>	\$1,865,466	\$1,912,386	\$1,978,284	\$1,960,584	\$2,004,062
<b>TOTAL FUNDS AVAILABLE</b>	\$2,021,242	\$2,084,719	\$2,494,273	\$2,501,959	\$2,652,332
<b>TOTAL EXPENDITURES</b>	\$1,719,861	\$1,675,467	\$2,492,826	\$1,853,689	\$2,652,332
<b>UNRESERVED CASH BALANCE</b>	\$301,381	\$409,252	\$1,446	\$648,270	\$0
<b>MILL LEVY INFORMATION</b>			<b>2013</b>	<b>2013</b>	<b>2014</b>
FUND REQUIREMENTS			\$945,940		\$985,377
ADD FOR DELINQUENT TAXES			5%		5%
TOTAL AD VALOREM			\$993,237		\$1,034,646
RATE OF LEVY IN MILLS			20.274		21.073

**GENERAL FUND****EXPENDITURES**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
Governing Body	\$77,499	\$38,506	\$544,100	\$64,550	\$578,464
Administrator	\$154,346	\$43,351	\$160,400	\$37,645	\$165,821
Facilities	\$80,115	\$127,513	\$123,346	\$119,644	\$122,884
City Clerk/Finance	\$218,243	\$308,169	\$333,081	\$330,599	\$341,976
Human Resources	\$13,716	\$23,277	\$25,150	\$21,600	\$23,600
Park & Recreation	\$60,398	\$35,151	\$30,225	\$29,900	\$61,400
Planning & Zoning	\$124,252	\$106,701	\$152,206	\$139,006	\$169,923
Police	\$692,270	\$725,257	\$825,020	\$811,570	\$855,758
Street	\$208,254	\$181,236	\$207,515	\$207,392	\$219,830
Miscellaneous	\$90,767	\$86,306	\$91,783	\$91,783	\$112,677
<b>TOTALS</b>	<b>\$1,719,861</b>	<b>\$1,675,467</b>	<b>\$2,492,826</b>	<b>\$1,853,689</b>	<b>\$2,652,332</b>

The General Fund is the primary operating fund for any city as it is available for any legally authorized purpose except those required to be accounted for in another Fund. The General Fund's primary revenue source is ad valorem property tax. This is a general tax on all real and personal property not exempt from taxation by law. It is sometimes called an "ad valorem" tax, meaning that the tax is based on the value of the property.

**GENERAL FUND****GOVERNING BODY****ACCOUNT: 01-003**

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Budget
701	Personnel Services	\$0	\$0	\$0	\$0	\$0
708	Elected Officials	\$18,200	\$17,894	\$18,200	\$18,200	\$18,200
751	Legal Fees	\$9,962	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$0	\$0	\$0	\$0	\$0
761	Vehicle Expense	\$0	\$189	\$1,000	\$250	\$500
774	Training	\$1,121	\$354	\$1,400	\$500	\$1,200
781	Promo/Public Relations Activities	\$15,927	\$2,071	\$1,000	\$2,000	\$2,000
782	Mileage Reimbursement	\$0	\$0	\$200	\$100	\$200
783	Organization & Membership Dues	\$50	\$50	\$2,500	\$100	\$100
795	Outside Agency Requests	\$30,000	\$15,000	\$15,000	\$15,000	\$15,000
799	Miscellaneous Contractual	\$268	\$1,953	\$2,000	\$2,500	\$2,000
801	Office Supplies	\$174	\$175	\$200	\$50	\$100
803	Miscellaneous Commodities	\$455	\$206	\$1,500	\$150	\$1,000
804	Gas / Oil / Miscellaneous	\$34	\$304	\$100	\$100	\$100
807	Printed Material/Publications	\$423	\$309	\$1,000	\$600	\$1,000
850	Budget Stabilization & Development	\$886	\$0	\$500,000	\$25,000	\$537,064
<b>TOTALS</b>		<b>\$77,499</b>	<b>\$38,506</b>	<b>\$544,100</b>	<b>\$64,550</b>	<b>\$578,464</b>

The Governing Body Department consists of the Mayor and a five member City Council. Outside agency funding (Care Council) has been maintained at the 2013 level. The Budget Stabilization & Development line item accounts for funds intended for the use of budget stabilization and potential development opportunities. If not utilized these resources will be rolled over into the 2015 budget in the form of cash carryover and could be used for budget stabilization purposes.

**GENERAL FUND****CITY ADMINISTRATOR****ACCOUNT: 01-006**

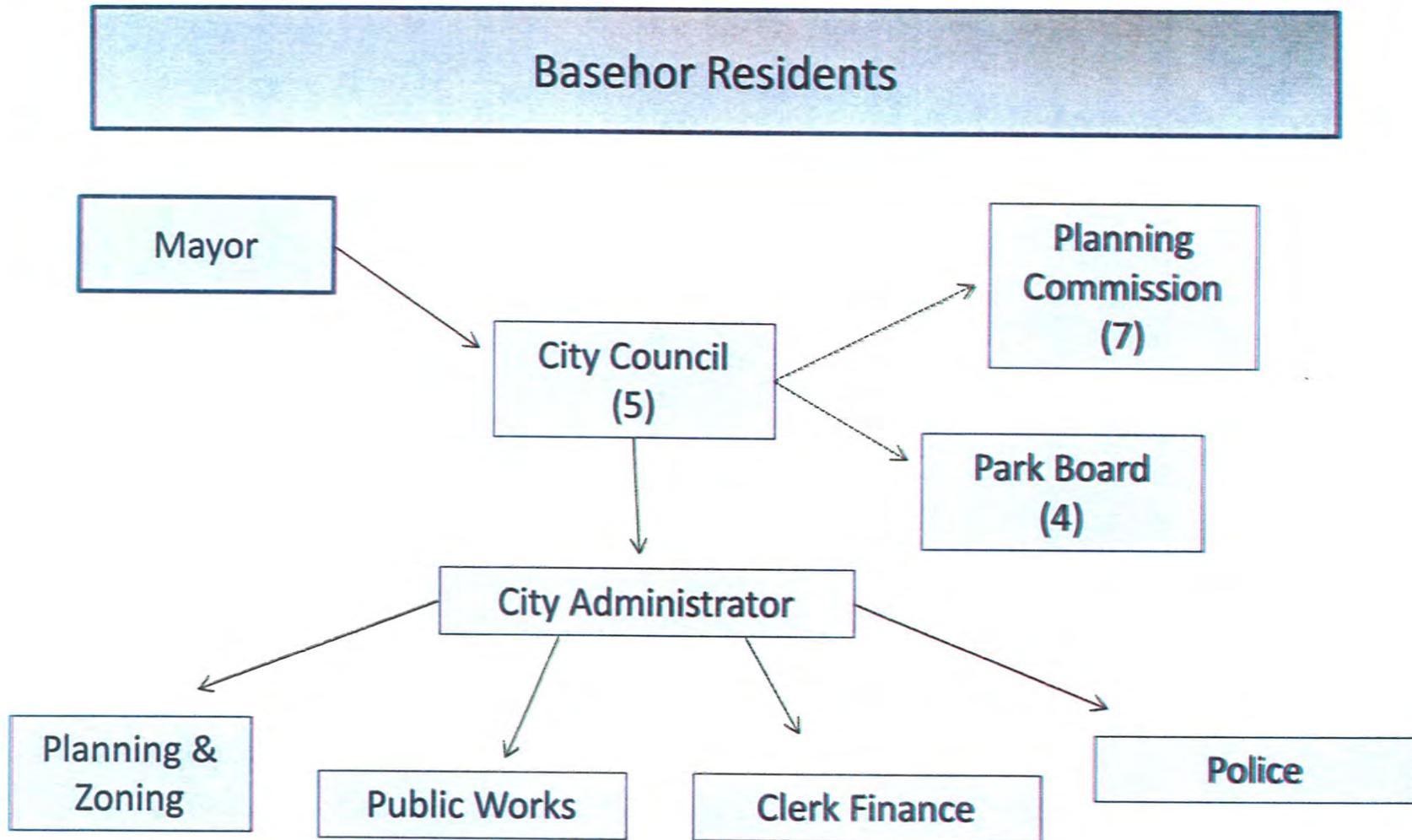
		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Budget
701	Full Time	\$135,576	\$31,828	\$91,800	\$32,645	\$99,071
704	Overtime	\$303	\$0	\$0	\$0	\$0
758	Mobile Communications	\$1,384	\$0	\$1,850	\$0	\$0
774	Training	\$3,280	\$300	\$3,500	\$0	\$3,500
782	Mileage Reimb/Car Allowance	\$175	\$0	\$1,000	\$0	\$1,000
783	Organization & Membership Dues	\$942	\$0	\$1,500	\$0	\$1,500
799	Miscellaneous Contractual	\$2,392	\$0	\$7,000	\$0	\$7,000
801	Office Supplies	\$54	\$0	\$250	\$0	\$250
803	Miscellaneous Commodities	\$325	\$0	\$500	\$0	\$500
807	Printed Material/Publications	\$819	\$0	\$500	\$0	\$500
850	Capital Outlay	\$885	\$0	\$2,500	\$0	\$2,500
847	Contingency	\$8,212	\$11,223	\$50,000	\$5,000	\$50,000
<b>TOTALS</b>		\$154,346	\$43,351	\$160,400	\$37,645	\$165,821

The City Administrator is responsible for planning, organizing, directing and coordinating all municipal activities, including utilities; serves as the chief administrative officer of the City and is responsible for the proper administration of all City affairs. This Department was initially identified as independent of others in the City's 2011 annual operating budget and includes expenditures for the activities of City Administrator. Kansas statutes allow for up to ten percent of contingency spending. The **Contingency** line item is budgeted for unexpected expenses that occur mid-year with no ability to budget for them. The department consists of one employee and a \$7,500 stipend for the Assistant City Administrator position.

# CITY OF BASEHOR

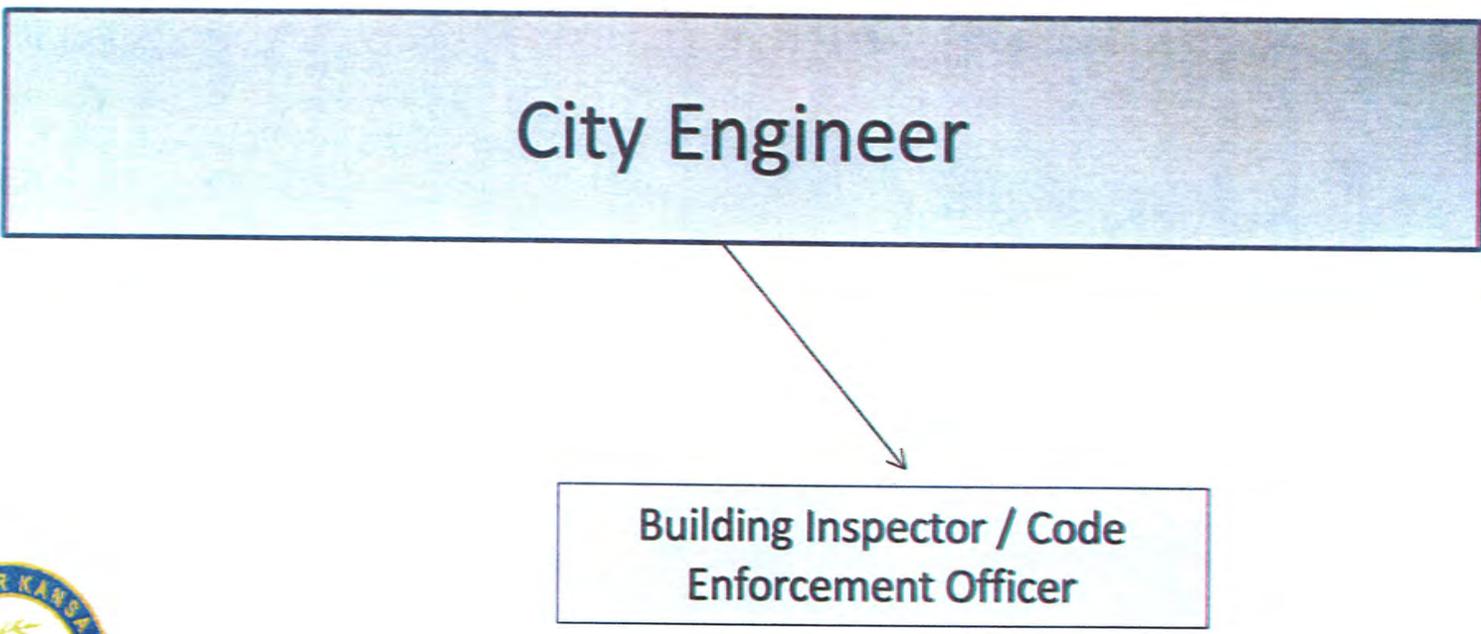


## ORGANIZATIONAL CHART

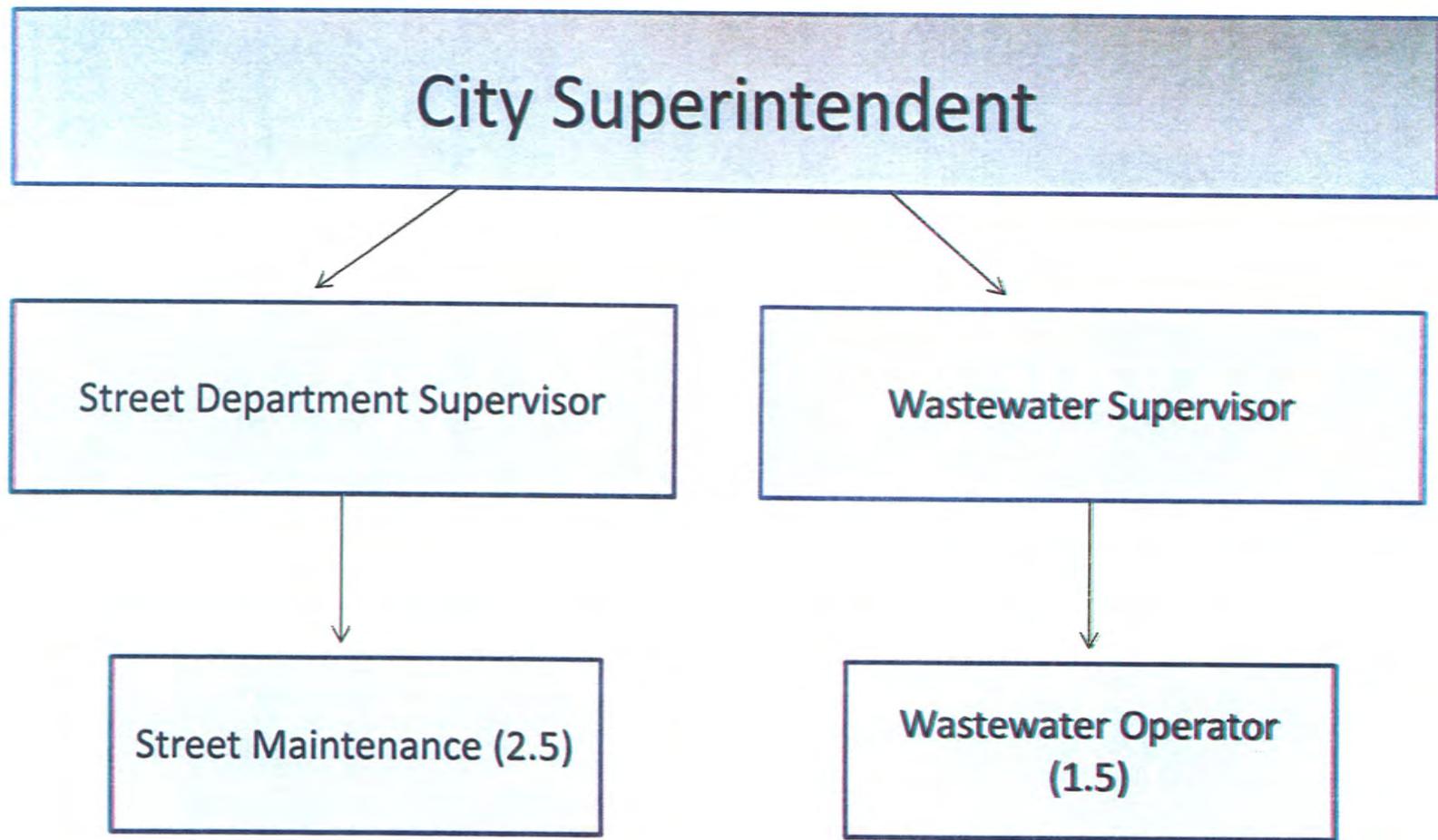


# PLANNING & ZONING DEPARTMENT

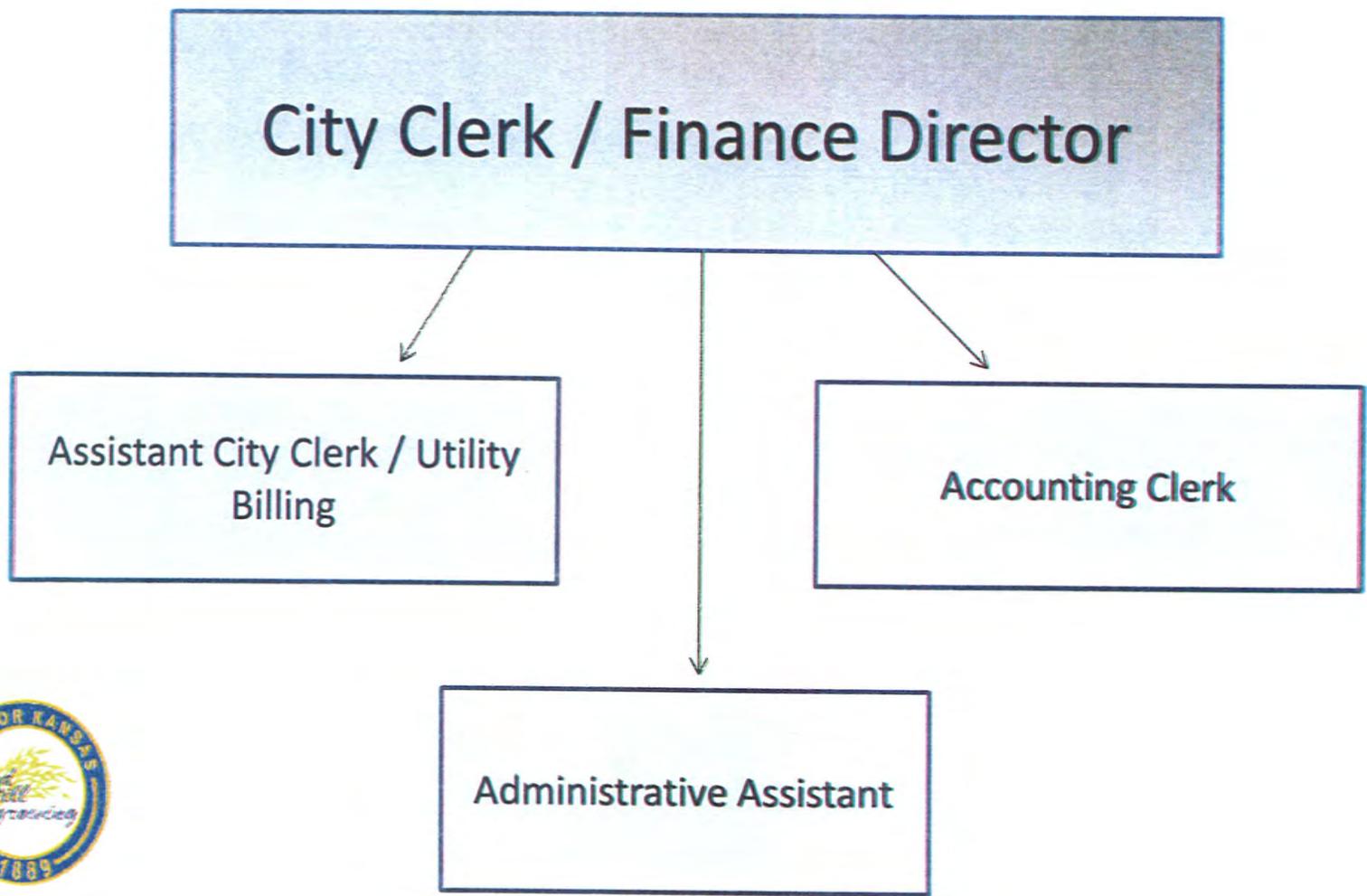
## ORANIZATIONAL CHART



# PUBLIC WORKS DEPARTMENT ORGANIZATIONAL CHART



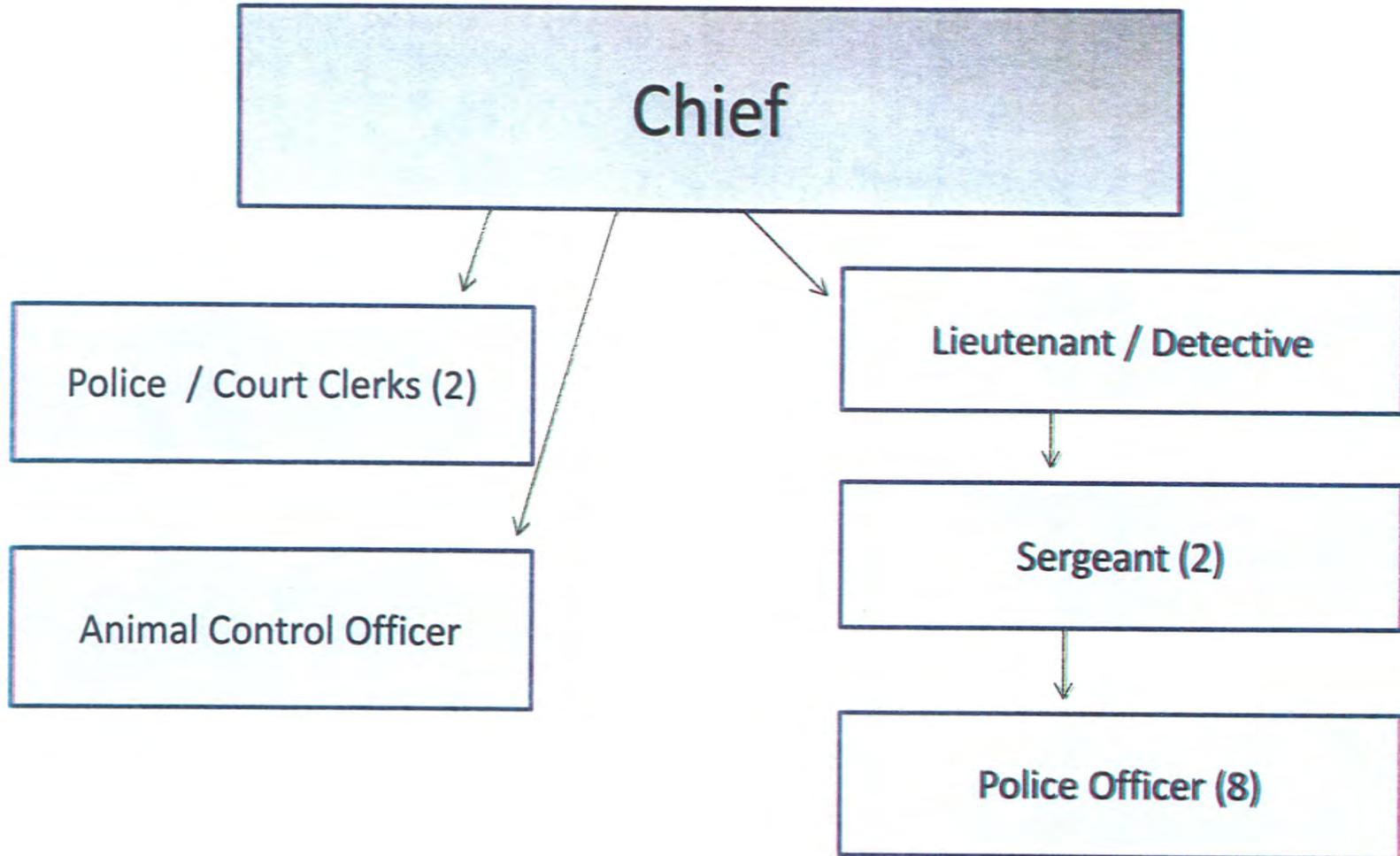
# CITY / FINANCE DEPARTMENT ORGANIZATIONAL CHART



# POLICE DEPARTMENT



## ORGANIZATIONAL CHART



**GENERAL FUND****CLERK/FINANCE****ACCOUNT :**

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$102,075	\$143,693	\$146,199	\$146,199	\$165,976
702	Part-time	\$0	\$11,676	\$29,682	\$18,000	\$0
704	Overtime	\$1,452	\$2,881	\$3,000	\$2,900	\$3,000
751	Legal Fees	\$12,226	\$48,452	\$45,000	\$51,000	\$52,000
758	Paging/Wireless	\$575	\$892	\$800	\$700	\$700
760	Notices & Advertisements	\$1,424	\$3,035	\$1,500	\$1,500	\$1,500
774	Training	\$4,014	\$3,648	\$4,500	\$4,300	\$4,500
779	Insurance Expenses	\$43,311	\$44,288	\$50,000	\$52,000	\$54,000
781	Promo/Public Relations Activities	\$1,014	\$1,000	\$2,500	\$2,500	\$1,500
782	Car Allowance/Mileage Reimb	\$0	\$0	\$400	\$300	\$300
783	Organization & Membership Dues	\$11,604	\$11,593	\$12,500	\$12,000	\$12,500
785	Accounting & Auditing	\$17,900	\$17,900	\$20,000	\$20,000	\$20,000
799	Miscellaneous Contractual	\$15,698	\$11,149	\$5,000	\$11,000	\$11,000
801	Office Supplies	\$2,768	\$2,227	\$3,000	\$2,250	\$2,500
803	Miscellaneous Commodities	\$334	\$50	\$1,500	\$500	\$1,000
807	Printed Material/Publications	\$2,893	\$2,632	\$2,500	\$2,250	\$2,000
808	Postage & Postal Permit	\$596	\$906	\$2,500	\$1,000	\$1,000
850	Capital Outlay	\$358	\$2,147	\$2,500	\$2,200	\$8,500
<b>TOTALS</b>		<b>\$218,243</b>	<b>\$308,169</b>	<b>\$333,081</b>	<b>\$330,599</b>	<b>\$341,976</b>

The City Clerk/Finance office is responsible for many basic governmental functions. As part of the statutory duties, the Clerk serves as the record keeper of all City Commission proceedings and actions, as well as City records (ordinances, resolutions, deeds, contracts, agreements, easements, vacations). The City Clerk is designated as the Freedom of Information Officer and coordinates all requests for records. The Clerk/Finance office is also responsible for providing the Governing Body with agenda packets and materials, maintaining and updating the City Code, recording and certifying special assessments, licensing businesses, cereal malt beverages, drinking establishments and fireworks stands. Department staff also provide the City with all accounting and utility billing functions including preparation of the City's annual operating budget. The **Organizational and Membership** dues line item includes funding for affiliations to organizations such as League of Kansas Municipalities (LKM), Mid-America Regional Council (MARC) and the Leavenworth County Development Coalition (LCDC). **Accounting and Auditing** expenses were increased to reflect the cost of continuing a Generally Accepted Accounting Principles (GAAP) compliant audit for the 2013 fiscal year. Expenses for the audit will be incurred in 2014. The **Miscellaneous Contractual** line item includes image management agreements, accounting software (FundBalance) maintenance. City-wide legal expenses are consolidated and included in the Clerk/Finance budget. The part-time Administrative Assistant position will be restored to full-time with employee expenses being separated between the Clerk/Finance and Planning Departments as well as the City's two utilities. The Capital Outlay line item includes the purchase of a new document imaging system.

**GENERAL FUND****Human Resources****ACCOUNT: 01-012**

		<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>742</b>	Payroll Vendor	\$0	\$3,104	\$5,500	\$5,000	\$5,000
<b>745</b>	HR Support	\$5,605	\$9,375	\$8,650	\$6,000	\$6,000
<b>787</b>	Employee Assistance Program	\$0	\$0	\$500	\$500	\$500
<b>799</b>	Miscellaneous Contractual	\$212	\$0	\$0	\$0	\$0
<b>813</b>	Clothing Allowance	\$7,899	\$10,748	\$10,000	\$10,000	\$12,000
<b>816</b>	Vaccination Allowance	\$0	\$50	\$500	\$100	\$100
<b>TOTALS</b>		<b>\$13,716</b>	<b>\$23,277</b>	<b>\$25,150</b>	<b>\$21,600</b>	<b>\$23,600</b>

Employee benefits for all funds have been consolidated into the Employee Benefit Fund allowing for easier tracking and a comprehensive view of employee benefit costs. **HR Support** includes the agreement for human resource support for all City Departments. The **Clothing Allowance** line item encompasses all General Fund employees the Planning Commission and Elected Officials.

**GENERAL FUND****STREET DEPARTMENT****ACCOUNT: 01-**

		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
701	Full Time	\$121,228	\$157,510	\$168,752	\$168,752	\$177,190
702	Part Time	\$4,476	\$0	\$0	\$6,000	\$6,000
704	Overtime	\$0	\$2,214	\$4,440	\$4,440	\$4,440
751	Legal Fees	\$0	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$1,281	\$1,356	\$1,400	\$1,400	\$1,400
760	Notices & Advertisements	\$0	\$0	\$100	\$0	\$0
761	Vehicle/Equipment Main & Repair	\$5,453	\$4,289	\$7,500	\$3,500	\$5,000
774	Training	\$0	\$697	\$300	\$300	\$300
787	Street Lighting	\$60,757	\$0	\$0	\$0	\$0
799	Miscellaneous Contractual	\$1,228	\$1,840	\$2,000	\$0	\$0
801	Office Supplies	\$512	\$1,359	\$700	\$700	\$700
803	Miscellaneous Commodities	\$3,919	\$4,970	\$4,500	\$4,500	\$4,500
804	Gas/Oil/Misc	\$7,444	\$6,111	\$6,823	\$6,800	\$6,800
810	Safety Equipment	\$444	\$889	\$1,000	\$1,000	\$1,000
811	Maint Materials/Supplies	\$0	\$0	\$0	\$0	\$0
850	Capital Outlay	\$1,512	\$0	\$10,000	\$10,000	\$12,500
<b>TOTALS</b>		<b>\$208,254</b>	<b>\$181,236</b>	<b>\$207,515</b>	<b>\$207,392</b>	<b>\$219,830</b>

The Street Department contributes to the quality of life of Basehor residents by maintaining approximately 43 linear miles of city streets including maintenance, improvements and snow removal. The Department also maintains and schedules repairs and improvements on City Streets, all City facilities including the Field of Dreams Athletic complex and the City Park, state licensed animal confinement area as well as general maintenance on all designated City property. The Street Department also coordinates the logistics of solid waste disposal and single stream recycling disposal. The Capital Outlay line item includes the purchase of a milling head for the City's loader.

## GENERAL FUND

## POLICE

## ACCOUNT: 01-004

		2011	2012	2013	2013	2014 Budget
		Actual	Actual	Budget	Estimate	
701	Full-time	\$528,242	\$548,647	\$600,495	\$600,495	\$622,644
702	Part-time	\$21,454	\$20,074	\$23,775	\$23,775	\$24,964
704	Overtime	\$34,152	\$41,307	\$45,000	\$45,000	\$45,000
705	Police Grant Personal Serv.	\$0	\$0	\$0	\$0	\$0
751	Legal Fees	\$1,346	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$5,133	\$4,685	\$4,000	\$3,000	\$4,000
759	Animal Control Expenses	\$2,120	\$1,278	\$2,000	\$1,500	\$2,000
760	Notices & Advertisements	\$443	\$554	\$750	\$750	\$750
761	Vehicle/Equipment Main & Repair	\$11,233	\$11,850	\$12,000	\$12,000	\$12,000
764	Leavenworth County Jail	\$2,678	\$2,503	\$5,000	\$4,000	\$5,000
766	Municipal Court Judge	\$3,600	\$3,600	\$4,800	\$4,650	\$5,400
767	Court Fees	\$17,122	\$16,587	\$25,000	\$23,000	\$25,000
774	Training	\$5,480	\$7,864	\$8,000	\$8,000	\$8,000
780	Court Appointed Counsel	\$0	\$1,450	\$0	\$1,200	\$4,800
781	Promo/Public Relations Activities	\$77	\$90	\$500	\$500	\$500
782	Mileage Reimbursement	\$0	\$0	\$500	\$500	\$500
783	Organization Membership Dues	\$465	\$325	\$500	\$500	\$500
799	Misc Contractual Services	\$13,184	\$17,989	\$30,000	\$25,000	\$30,000
801	Office Supplies	\$1,829	\$2,385	\$2,500	\$2,500	\$2,500
803	Miscellaneous Commodities	\$3,734	\$1,678	\$8,000	\$6,000	\$8,000
804	Gas/Oil/Misc	\$36,694	\$37,936	\$40,000	\$40,000	\$42,000
807	Printed Material/Publications	\$1,706	\$953	\$1,000	\$1,000	\$1,000
808	Postage & Postal Permit	\$895	\$639	\$1,200	\$1,200	\$1,200
810	Safety Equipment ( <i>Vests</i> )	\$0	-\$333	\$2,000	\$2,000	\$2,000
850	Capital Outlay	\$685	\$3,197	\$8,000	\$5,000	\$8,000
<b>TOTALS</b>		<b>\$692,270</b>	<b>\$725,257</b>	<b>\$825,020</b>	<b>\$811,570</b>	<b>\$855,758</b>

The Basehor Police Department coordinates public safety efforts throughout the City. Through investigations, patrols, and other efforts, the Police Department endeavors to deter and prevent criminal activity within the city. The **Part-time** animal control line item has been increased to provide for increased demand for services. **Vehicle/equipment maintenance** and repair is required to maintain an aging fleet of response vehicles. The **Miscellaneous Contractual Services** line item includes image management expenses, TLO Online Investigative Services, Training @ Your Place, Leavenworth County Probation services, insurance claims, fire extinguisher maintenance, new employee psychological exams, citation books, statute pocket guides, UPC/STO books, indigent defense and departmental functional requirements. In regard to **training** all officers are required by Kansas Statute to obtain 40 hours of annual training. Due to rising fuel costs and required patrol coverage the **Gas/Oil/Misc** line item has been increased. The **Miscellaneous Commodities** line item includes Watchguard video equipment and supplies, promotional items purchased for community policing, video and office supplies, radar system calibrations along with other departmental necessities.

**GENERAL FUND****CITY FACILITIES**

		2011	2012	2013	2014	
		Actual	Actual	Budget	Budget	
				Estimate		
752	Utility Gas (Atmos)	\$8,182	\$3,522	\$9,000	\$9,500	\$9,738
753	Utility Electric (Westar)	\$3,516	\$4,130	\$3,322	\$3,322	\$3,654
754	Utility Sewer & Solid Waste	\$417	\$0	\$258	\$250	\$256
755	Utility Water (Cons Water)	\$1,333	\$2,001	\$1,545	\$1,600	\$1,640
757	Telephone/Fax/Internet Service	\$3,797	\$4,126	\$4,222	\$4,222	\$4,328
761	Vehicle/Equip. Maint. & Repari	\$0	\$1,031	\$0	\$0	\$0
777	Facility Repairs & Maintenance	\$1,102	\$170	\$1,500	\$1,000	\$1,025
787	Street Lighting	\$0	\$56,741	\$50,000	\$50,000	\$51,250
797	Technology Support	\$47,398	\$40,513	\$40,000	\$40,000	\$41,000
799	Misc. Contractual Services	\$9,012	\$11,533	\$7,500	\$7,500	\$7,688
803	Miscellaneous Commodities	\$2,303	\$3,592	\$1,000	\$1,100	\$1,128
810	Safety Equipment	\$3,057	\$155	\$500	\$150	\$154
850	Capital Outlay	\$0	\$0	\$4,500	\$1,000	\$1,025
<b>TOTALS</b>		<b>\$80,115</b>	<b>\$127,513</b>	<b>\$123,346</b>	<b>\$119,644</b>	<b>\$122,884</b>

The **Technology Agreement** line item covers the agreement for services relating to information technology support and network security for all City Departments. **Miscellaneous Contractual** includes items such cleaning, general repairs and fire extinguisher inspections. The **Miscellaneous Commodities** line item includes general supplies and maintenance materials. **Street Lighting** was moved from the Street Department to City Facilities as it is a City-wide utility expense.

**GENERAL FUND****PARKS & RECREATION DEPARTMENT****ACCOUNT: 01-008**

		2011	2012	2013	2013	2014
<b>PERSONNEL</b>		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
701	Personnel Services	\$0	\$0	\$0	\$0	\$0
702	Part-Time	\$6,217	\$9,330	\$4,825	\$6,000	\$6,000
704	Overtime	\$52	\$102	\$0	\$0	\$0
803	Miscellaneous Commodities	\$474	\$522	\$500	\$500	\$500
811	Maintenance Materials/Supplies	\$798	\$752	\$1,000	\$1,000	\$1,000
738	Field of Dreams	\$43,554	\$20,115	\$15,000	\$15,000	\$36,000
	Field of Dreams Rebates	\$0	\$0	\$0	\$0	\$9,000
753	Utility Electric	\$3,743	\$2,119	\$3,800	\$3,800	\$3,800
754	Utility Sewer & Solid Waste	\$141	\$0	\$0	\$0	\$0
755	Utility Water	\$348	\$415	\$600	\$600	\$600
792	Park Maintenance & Repairs	\$3,073	\$1,265	\$2,000	\$2,000	\$2,000
799	Misc. Contractual Services	\$1,999	\$532	\$2,500	\$1,000	\$2,500
<b>TOTALS</b>		<b>\$60,398</b>	<b>\$35,151</b>	<b>\$30,225</b>	<b>\$29,900</b>	<b>\$61,400</b>

The Parks & Recreation Department provides quality recreational, sporting and leisure opportunities within the City of Basehor. This Department also enhances and maintains the City Park (including walking trail and restroom facilities). The Field of Dreams athletic complex expenses includes utilities. Utility expenses at the complex during the sports season are recouped from the City's youth programming contractor. \$30,000 has been included in the Field of Dreams line item for the potential paving of the complex parking lot. Beginning in 2014, youth programming participation rebates will be charged to a dedicated line item. Approximately 1,200 area youth participated in athletic programming at the complex every year.

# GENERAL FUND

## PLANNING & ZONING

### ACCOUNT: 01-017

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Budget
701	Full-time	\$92,340	\$89,448	\$117,006	\$117,006	\$135,323
704	Overtime	\$826	\$653	\$1,000	\$1,000	\$1,000
751	Legal Fees	\$16,365	\$0	\$0	\$0	\$0
758	Paging/Wireless	\$1,542	\$1,171	\$1,500	\$1,500	\$1,500
760	Notices & Printed Materials	\$1,444	\$988	\$2,000	\$2,000	\$2,000
761	Vehicle/Equipment Main & Repair	\$47	\$612	\$1,700	\$1,700	\$1,700
765	Engineering Services	\$1,984	\$2,514	\$0	\$0	\$0
765	Professional Services	\$0	\$0	\$15,000	\$5,000	\$15,000
768	Consulting/Special Studies	\$21	\$0	\$0	\$0	\$0
774	Training/Travel/Mileage	\$2,249	\$609	\$2,000	\$1,000	\$2,000
776	Building Demolition	\$0	\$0	\$0	\$0	\$0
782	Mileage Reimb/Car Allowance	\$0	\$0	\$0	\$0	\$0
783	Organization/Membership Dues	\$205	\$494	\$1,000	\$800	\$800
799	Miscellaneous Contractual	\$2,893	\$6,477	\$3,500	\$3,500	\$3,600
801	Office Supplies	\$109	\$671	\$500	\$500	\$500
803	Miscellaneous Commodities	\$143	\$31	\$1,500	\$1,000	\$1,000
804	Gas/Oil/Misc	\$1,219	\$1,635	\$3,500	\$2,000	\$3,500
807	Printed Material/Publications	\$308	\$198	\$0	\$0	\$0
808	Postage & Postal Permit	\$698	\$1,200	\$0	\$0	\$0
850	Capital Outlay	\$1,859	\$0	\$2,000	\$2,000	\$2,000
<b>TOTALS</b>		<b>\$124,252</b>	<b>\$106,701</b>	<b>\$152,206</b>	<b>\$139,006</b>	<b>\$169,923</b>

The Planning & Zoning Department promotes safety and quality neighborhood/commercial maintenance and development. More specifically, staff continues to review the City's Comprehensive Plan and add items as-needed based on special study areas. The Department also applies the city's long-range development goals and objectives to specific development proposals as they are brought before the Planning Commission and City Council. The department assures residents safety by conducting thorough reviews of all construction plans for compliance with the latest building codes, engineering standards and environmental requirements. Reviews with detailed, on-site inspections of construction activity throughout the building process are also conducted. **Engineering Services** and **Consulting/Special Studies** are included in **Professional Services**. **Professional Services** include miscellaneous traffic studies, geotechnical studies, and licensed survey work. **Miscellaneous Contractual** includes maintenance on AutoCAD, GIS, Laredo and aerial mapping. **Miscellaneous Commodities** include field equipment replacement, survey equipment, safety equipment, and 36" printing paper. **Capital Outlay** will provide for a mobile computing device as building permits increase.

**GENERAL FUND****MISCELLANEOUS****01-011**

	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2013</b>	<b>2014</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
Transfer to Equipment Reserve	\$69,518	\$69,518	\$72,283	\$72,283	\$91,177
NRP Rebate	\$16,440	\$16,788	\$19,500	\$19,500	\$21,500
Reimbursements & Reimbursables	\$4,809		\$0	\$0	\$0
<b>TOTALS</b>	<b>\$90,767</b>	<b>\$86,306</b>	<b>\$91,783</b>	<b>\$91,783</b>	<b>\$112,677</b>

Included in this budget is a Fleet Replacement Schedule which outlines the necessary transfers to cover the General Fund's share of equipment depreciation. The **Transfer to Equipment Reserve** is for this purpose. The **Neighborhood Revitalization Program (NRP) Rebate** covers the rebate of ad valorem taxes on constructed and eligible property improvements within the defined NRP neighborhoods.

**SOLID WASTE FUND****REVENUES & EXPENSES**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$88,375	\$96,034	\$76,492	\$76,555	\$78,762
<b>411</b> Deffenbaugh PAYT Stickers	\$0	\$453	\$1,000	\$500	\$500
<b>495</b> Delinquent Fee Collections	\$958	\$10,117	\$1,000	\$1,500	\$1,500
<b>521</b> Solid Waste Fees	\$269,912	\$282,173	\$292,363	\$291,000	\$298,275
<b>551</b> Interest on Idle Funds	\$115	\$520	\$150	\$550	\$550
<b>TOTAL REVENUE</b>	\$270,985	\$293,262	\$293,513	\$293,550	\$300,825
<b>TOTAL AVAILABLE FUNDS</b>	\$359,360	\$389,296	\$370,005	\$370,105	\$379,587
<b>EXPENIDTURES</b>					
<b>05-009-807</b> Printed Material/Publications	\$901	\$381	\$500	\$200	\$500
<b>05-009-808</b> Postage & Postal Permit	\$1,971	\$2,136	\$850	\$1,000	\$1,000
<b>05-009-850</b> Capital Outlay	\$358	\$0	\$0	\$500	\$500
<b>09-000-903</b> Transfer to General Fund (Wages)	\$0	\$34,665	\$40,874	\$40,874	\$46,034
<b>09-010-701</b> Full Time	\$20,034	\$0	\$0	\$0	\$0
<b>09-010-704</b> Overtime	\$880	\$0	\$0	\$0	\$0
<b>09-010-775</b> Solid Waste Disposal	\$230,221	\$231,758	\$231,040	\$231,000	\$236,775
<b>09-010-799</b> Misc. Contractual Services	\$1,380	\$1,254	\$700	\$500	\$500
<b>09-010-801</b> Office Supplies	\$6	\$0	\$300	\$100	\$200
<b>09-010-803</b> Miscellaneous Commodities	\$130	\$77	\$100	\$75	\$100
<b>09-011-905</b> Transfer to Employee Benefit	\$11,085	\$8,623	\$16,294	\$16,294	\$18,569
<b>09-111-774</b> Training	\$0	\$294	\$1,600	\$1,000	\$1,600
<b>TOTALS</b>	\$266,966	\$279,187	\$291,758	\$291,343	\$305,278
<b>UNRESERVED CASH BALANCE</b>	\$92,394	\$110,108	\$78,247	\$78,762	\$74,309

The City of Basehor contracts with Deffenbaugh Industries to provide solid waste collection and single stream curbside recycling utilizing poly-carts. All residences in Basehor receive this service. The transfer to the General Fund allocates the partial salaries for City staff involved in operating the utility. Five percent of the City Administrator, City Clerk/Finance Director, Accounting Clerk and Street Department line staff's salaries are accounted for in this Fund. Fifty percent of the Assistant City Clerk's salary and ten percent of the City Superintendent's salary is accounted for in this Fund.

**SEWER FUND****REVENUES**

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$404,640	\$717,428	\$607,809	\$769,903	\$801,459
<b>REVENUES</b>					
Sewer Charges	\$1,029,953	\$1,060,514	\$1,105,568	\$1,107,716	\$1,135,408
<b>408</b> Sewer Connection Fees	\$485,208	\$120,750	\$90,000	\$160,000	\$131,979
<b>495</b> Delinquent Fee Collections	\$43,639	\$29,690	\$8,000	\$75,000	\$44,456
<b>511</b> Other Revenues	\$0	\$100	\$0	\$0	\$0
<b>551</b> Interest Income	\$667	\$2,586	\$1,100	\$2,250	\$2,250
<b>547</b> KDHE Loan Proceeds	\$141,224	\$4,527,622	\$0	\$0	\$0
Capital Project Funds	\$0	\$0	\$0	\$0	\$0
<b>472</b> Special Assessments	\$84,631	\$90,269	\$72,162	\$72,162	\$72,162
<b>TOTAL REVENUE</b>	\$1,785,322	\$5,831,531	\$1,276,830	\$1,417,128	\$1,386,255
<b>TOTAL AVAILABLE FUNDS</b>	\$2,189,962	\$6,548,959	\$1,884,639	\$2,187,031	\$2,187,714
<b>TOTAL EXPENDITURES</b>	\$1,522,106	\$1,421,662	\$1,397,072	\$1,385,572	\$1,445,260
<b>UNRESERVED CASH BALANCE</b>	\$667,856	\$5,127,297	\$487,568	\$801,459	\$742,454

The Sewer Fund accounts for revenues and expenses related to the provision of sewer services to City residents and customers in adjacent areas. It is classified as an Enterprise Fund rendering services on a user charge basis. The system is a self supporting entity and the accounting must make it possible to demonstrate whether the enterprise is operating at a profit or loss. Rates are set based on the cash needs approach with revenues equaling or exceeding budgetary expenditure appropriations which include both capital outlay and debt retirement. Users of the system are charged based on actual water usage during the months of December, January and February.

**SEWER FUND****EXPENSES**

		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>PERSONNEL</b>						
05-009-701	Full Time	\$112,945	\$70,674	\$79,836	\$79,836	\$83,828
05-009-704	Overtime	\$7,273	\$4,794	\$4,275	\$4,275	\$4,275
05-711-751	Legal Professional Fees	\$811	\$0	\$0	\$0	\$0
05-009-753	Utility Electric	\$103,401	\$96,630	\$105,818	\$105,818	\$113,225
05-009-757	Telephone/Fax/Internet Service	\$1,581	\$1,720	\$0	\$0	\$0
05-009-758	Paging/Wireless	\$1,718	\$1,193	\$0	\$0	\$0
05-009-760	Notices & Printed Materials	\$0	\$120	\$0	\$0	\$0
05-009-761	Vehicle/Equip Maint. & Repair	\$2,372	\$1,619	\$3,000	\$3,000	\$3,000
05-009-762	Sludge Waste Removal	\$19,877	\$17,412	\$18,500	\$18,500	\$18,500
05-009-765	Engineering Services	\$0	\$2,212	\$10,000	\$2,000	\$2,500
05-009-774	Training	\$414	\$3,415	\$2,000	\$2,000	\$2,000
05-009-777	Facility Repairs/Maintenance	\$6,321	\$8,345	\$10,000	\$10,000	\$15,000
05-009-789	Collection System Maint./Repair	\$21,132	\$24,317	\$26,500	\$26,500	\$35,000
05-009-790	Sampling	\$3,743	\$4,292	\$4,500	\$4,500	\$4,500
05-009-799	Miscellaneous Contractual	\$8,431	\$44,178	\$5,000	\$5,000	\$7,500
05-009-803	General Supplies	\$5,348	\$4,865	\$5,000	\$3,000	\$5,000
05-009-804	Gas/Oil/Misc	\$5,315	\$4,994	\$7,900	\$7,900	\$7,900
05-009-807	Printed Material/Publications	\$218	\$381	\$500	\$500	\$500
05-009-808	Postage & Postal Permit	\$4,824	\$7,904	\$800	\$800	\$2,500
05-009-810	Safety Equipment	\$0	\$2,089	\$2,500	\$1,000	\$2,500
05-009-845	New Equipment	\$5,995	\$18,799	\$21,000	\$21,000	\$34,500
05-009-811	Maint. Materials/Supplies	\$2,778	\$7,714	\$12,500	\$12,500	\$15,000
05-009-815	Collection System Materials/Supplies	\$22	\$0	\$0	\$0	\$0
	Transfer to General Fund (Wages)	\$0	\$25,088	\$47,810	\$47,810	\$68,969
	Transfer to Employee Benefit	\$52,056	\$38,880	\$47,535	\$47,535	\$54,871
05-000-865	Capital Improvements	\$0	\$0	\$0	\$0	\$0
05-000-854	Sewer Line Rehabilitation	\$118,398	\$0	\$100,000	\$100,000	\$100,000
05-000-901	KDHE Payments	\$936,692	\$5,396,921	\$882,098	\$882,098	\$864,191
<b>TOTALS</b>		<b>\$1,421,662</b>	<b>\$5,788,557</b>	<b>\$1,397,072</b>	<b>\$1,385,572</b>	<b>\$1,445,260</b>

The **Sewer Line Rehabilitation** line item includes \$100,000 to repair and replace infrastructure. The increase in the General Fund transfer more accurately allocates the percentage of wages required to operate the sewer system. Forty percent of the City Superintendent and one half of the Assistant City Clerk's wages are allocated to the Sewer Fund. The full time wages included in the budget account for the two full time wastewater operator positions. A full-time employee will be added to the Department with expenses being split with the Street Department. The **New Equipment** line item includes the purchase of a submersible pump for the 163rd Street lift station. This pump would minimize the potential for lift station failure due to high flows caused by a rain event. The purchase of a 4" solids handling trash/sewage pump is also being proposed. This pump would be utilized at the wastewater treatment facility as well as in the field.

# CONSOLIDATED HIGHWAY FUND

## ACCOUNT: 10-000

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$1,920,341	\$2,020,285	\$2,090,995	\$1,965,576	\$1,541,306
<b>REVENUES</b>					
State of Kansas Gas Tax	\$117,503	\$120,543	\$120,060	\$118,000	\$122,230
County Transfer Gas Tax	\$11,354	\$13,979	\$14,460	\$14,230	\$14,640
Excise/Impact Fees	\$26,277	\$56,279	\$34,000	\$70,000	\$60,000
<b>452/456</b> Local Sales and Use Tax	\$237,531	\$320,389	\$255,000	\$255,000	\$260,000
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0
Interest on Idle Funds	\$2,256	\$7,065	\$2,500	\$5,000	\$4,000
<b>TOTAL REVENUE</b>	<b>\$394,921</b>	<b>\$518,255</b>	<b>\$426,020</b>	<b>\$462,230</b>	<b>\$460,870</b>
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$2,315,262</b>	<b>\$2,538,540</b>	<b>\$2,517,015</b>	<b>\$2,427,806</b>	<b>\$2,002,176</b>
<b>849</b> Street Improvement Project - PMP	\$226,334	\$378,708	\$350,000	\$600,000	\$325,000
Street CIP Projects	\$0	\$0	\$250,000	\$0	\$0
<b>765</b> Contractual Services	\$0	\$0	\$0	\$0	\$0
<b>771</b> Street Repairs & Maintenance	\$21,099	\$164,974	\$230,000	\$230,000	\$505,000
<b>799</b> Misc. Contractual Services	\$4,268	\$133	\$10,000	\$6,500	\$10,000
<b>811</b> Maintenance Materials/Supplies	\$24,313	\$48,114	\$50,000	\$50,000	\$70,000
<b>TOTAL EXPENDITURES</b>	<b>\$276,014</b>	<b>\$591,929</b>	<b>\$890,000</b>	<b>\$886,500</b>	<b>\$910,000</b>
<b>UNRESERVED CASH BALANCE</b>	<b>\$2,039,248</b>	<b>\$1,946,611</b>	<b>\$1,627,015</b>	<b>\$1,541,306</b>	<b>\$1,092,176</b>

The Consolidated Highway Fund is used for street maintenance and repair, the pavement management plan, as well as the purchase of roadsalt and sand. The **Street Repairs & Maintenance** line item will allow for the continuation of the Pavement Management Program which in the past has funded the paving of approximately one linear mile of Basehor streets per year. Approximately seven (7) miles or 15% of the City's streets could be resurfaced. The City established a Pavement Condition Index in 2008 which is used to determine which streets are resurfaced. The Pavement Condition Index, developed by the United States Army Corps of Engineers, is a numerical index between 0 and 100 and is used to indicate the condition of a roadway. It is a statistical measure and requires a manual survey of the pavement. The **Maintenance Materials/Supplies** line item includes items such as salt, sand and street signs. The **Street Repairs and Maintenance** line item is used for any unforeseen street repairs that may be required during the course of the year or for larger street replacement projects not included in the pavement management plan.

# SPECIAL PARK & REC FUND

## ACCOUNT: 04-000

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$166,804	\$121,308	\$93,403	\$109,765	\$79,429
<b>REVENUES</b>					
Local Liquor Tax	\$11,742	\$8,482	\$8,839	\$8,839	\$8,000
Parkland Fee	\$3,000	\$7,200	\$3,500	\$5,000	\$5,000
Interest on Investments	\$161	\$391	\$200	\$325	\$325
Miscellaneous					
<b>TOTAL REVENUE</b>	\$14,903	\$16,073	\$12,539	\$14,164	\$13,325
<b>TOTAL AVAILABLE FUNDS</b>	\$181,707	\$137,381	\$105,942	\$123,929	\$92,754
<b>EXPENDITURES</b>					
Park Maintenance & Repair	\$4,820	\$3,729	\$10,000	\$7,000	\$10,000
Field of Dreams	\$1,800	\$23,887	\$30,000	\$30,000	\$8,000
Capital Outlay	\$53,780	\$0	\$7,500	\$7,500	\$55,000
<b>TOTAL EXPENDITURES</b>	\$60,400	\$27,616	\$47,500	\$44,500	\$73,000
<b>UNRESERVED CASH BALANCE</b>	\$121,307	\$109,765	\$58,442	\$79,429	\$19,754

This Fund is used to account for parks and recreation expenditures funded from the State liquor tax and City Parkland fees. These monies may only be used for park and recreation improvements and maintenance. The **Field of Dreams** line items includes: concrete and garage door replacement for maintenance building, irrigation for baseball and football fields and the replacement or repair of the sewer system on the south building. The 2014 improvements include continued installation and repair of irrigation at the complex. The **Capital Outlay** line item includes \$55,000 for potential improvements at City Park.

# CAPITAL IMPROVEMENT FUND

ACCOUNT: 12-000

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$1,290,286	\$1,343,996	\$1,390,696	\$1,424,266	\$1,478,266
<b>REVENUE</b>					
Transfer From General Fund	\$0	\$0	\$0	\$0	\$0
452/456 Local Sales/Use Tax	\$50,541	\$75,699	\$62,000	\$70,000	\$72,500
Interest on Idle Funds	\$1,481	\$4,571	\$1,800	\$4,000	\$4,250
<b>TOTAL REVENUE</b>	\$52,023	\$80,270	\$63,800	\$74,000	\$76,750
<b>TOTAL AVAILABLE FUNDS</b>	\$1,342,309	\$1,424,266	\$1,454,496	\$1,498,266	\$1,555,016
<b>EXPENDITURES</b>					
12-000-850 Capital Outlay	-\$1,687	\$0	\$20,000	\$20,000	\$20,000
<b>TOTALS</b>	-\$1,687	\$0	\$20,000	\$20,000	\$20,000
<b>UNRESERVED CASH BALANCE</b>	\$1,343,996	\$1,424,266	\$1,434,496	\$1,478,266	\$1,535,016

This Fund is used to account for resources that are used for acquiring or significantly improving capital facilities (roads, buildings, etc.), except for those facilities that are financed by special assessment funds and enterprise funds. \$20,000 has been budgeted for sidewalk maintenance and replacement.

## CEDAR LAKE MAINTENANCE FUND

ACCOUNT: 07-001

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$26,689	\$10,320	\$1,341	\$3,713	\$3,768
<b>REVENUES</b>					
Assessed Fees	\$20,001	\$31,000	\$40,000	\$40,000	\$40,000
Interest on Idle Funds	\$15	\$55	\$0	\$55	\$55
<b>TOTAL REVENUE</b>	\$20,015	\$31,055	\$40,000	\$40,055	\$40,055
<b>TOTAL AVAILABLE FUNDS</b>	\$46,704	\$41,375	\$41,341	\$43,768	\$43,823
<b>EXPENDITURES</b>					
<b>01-001-799</b> Miscellaneous Contractual	\$36,384	\$37,662	\$40,000	\$40,000	\$40,000
<b>TOTAL EXPENDITURES</b>	\$36,384	\$37,662	\$40,000	\$40,000	\$40,000
<b>UNRESERVED CASH BALANCE</b>	\$10,321	\$3,712	\$1,341	\$3,768	\$3,823

The Cedar Lake Maintenance Fund is to be used for expenses related to ongoing sewer operations in the Cedar Lake Estates sewer district.

## SEWER DISTRICT #3 MAINTENANCE FUND

ACCOUNT: 07-001

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$0	\$9,400	\$9,528	\$19,680	\$19,755
<b>REVENUES</b>					
Assessed Fees	\$9,400	\$37,048	\$33,000	\$33,000	\$33,000
Interest on Idle Funds	\$0	\$69	\$125	\$75	\$150
<b>TOTAL REVENUE</b>	\$9,400	\$37,116	\$33,125	\$33,075	\$33,150
<b>TOTAL AVAILABLE FUNDS</b>	\$9,400	\$46,516	\$42,653	\$52,755	\$52,905
<b>EXPENDITURES</b>					
<b>01-001-799</b> Miscellaneous Contractual		\$26,836	\$33,000	\$33,000	\$33,000
<b>TOTAL EXPENDITURES</b>		\$26,836	\$33,000	\$33,000	\$33,000
<b>UNRESERVED CASH BALANCE</b>		\$19,680	\$9,653	\$19,755	\$19,905

The Sewer District #3 Maintenance Fund is to be used for expenses related to maintenance in the sewer district. This was a new fund for 2012 as the City has absorbed this district from Leavenworth County as part of a Kansas Department of Health & Environment (KDHE) mandated sewer connection project.

# MUNICIPAL EQUIP RESERVE FUND (MERF)

## ACCOUNT: 11-000

	2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>	\$340,555	\$321,272	\$382,280	\$370,054	\$341,396
<b>REVENUES</b>					
Transfer from General Fund	\$69,518	\$69,518	\$72,283	\$84,901	\$91,177
Transfer from Sewer Fund	\$0	\$0	\$0	\$0	\$0
<b>551</b> Interest on Investments	\$317	\$1,019	\$375	\$1,500	\$0
<b>TOTAL REVENUE</b>	\$69,835	\$70,537	\$72,658	\$86,401	\$91,177
<b>TOTAL AVAILABLE FUNDS</b>	\$410,390	\$391,809	\$454,938	\$456,455	\$432,573
<b>EXPENDITURES</b>					
Capital Outlay	\$89,119	\$50,087	\$84,884	\$115,058	\$161,700
<b>TOTAL EXPENDITURES</b>	\$89,119	\$50,087	\$84,884	\$115,058	\$161,700
<b>UNRESERVED CASH BALANCE</b>	\$321,272	\$341,722	\$370,054	\$341,396	\$270,873

Kansas statutes provide that any Governing Body of any city may provide, by adoption of an Ordinance, for a Municipal Equipment Reserve Fund to finance the acquisition of equipment. Moneys may be budgeted and transferred to such fund from any source which may be lawfully utilized for such purposes, including equipment use charges on the various departments and agencies of the City to finance new and replacement equipment. Equipment includes machinery, vehicles and any other equipment or property including, but not limited to, computer hardware and software, which the city is authorized to purchase for municipal purposes. Transfers to this Fund are calculated based on the Fleet Replacement Schedule with each Fund covering its own projected depreciation. By following the transfer schedule the City should be able to avoid significant single year budget increases. Expenditures from this Fund do not require budgeting as it is a Reserve Fund. The City's adopted 2014, MERF expenditures includes the annual lease payments for the Police Department's radio system as well as the purchase of three patrol cruisers. The 2014, MERF also includes the replacement of a 1999 4x4 dump/plow and spreader vehicle.

**EMPLOYEE BENEFIT****Fund 20**

		2011	2012	2013	2013	2014
		Actual	Actual	Budget	Estimate	Budget
<b>Beginning of year balance</b>		\$1	\$48,282	\$92,334	\$135,031	\$145,639
<b>REVENUES</b>						
460	Ad Valorem	\$446,021	\$418,787	\$355,169	\$355,169	\$354,595
461/464	Delinquent	\$6,049	\$8,365	\$2,500	\$5,000	\$5,500
	MVT	\$0	\$51,595	\$39,332	\$39,332	\$8,701
	RVT	\$0	\$586	\$455	\$455	\$511
	16/20MVT	\$0		\$664	\$664	\$132
551	Interest	\$40	\$582	\$100	\$600	\$615
675	Transfer From Solid Waste	\$11,085	\$8,623	\$16,294	\$16,294	\$18,569
672	Transfer From Sewer	\$52,056	\$38,800	\$47,535	\$47,535	\$54,871
<b>TOTAL REVENUE</b>		\$515,251	\$527,338	\$462,049	\$465,049	\$443,494
<b>TOTAL AVAILABLE FUNDS</b>		\$515,252	\$575,620	\$554,383	\$600,080	\$589,132
<b>EXPENDITURES</b>						
737	Work Comp	\$22,632	\$24,348	\$38,925	\$25,565	\$26,997
740	Life and AD&D	\$808	\$918	\$988	\$844	\$1,064
742	Payroll Vendor	\$5,327	\$2,017	\$0	\$0	\$0
743	Short Term Disability	\$3,186	\$3,374	\$4,082	\$3,375	\$4,464
744	Long Term Disability	\$2,697	\$2,699	\$3,256	\$2,691	\$3,561
746	Social Security	\$72,481	\$69,984	\$82,734	\$74,820	\$88,905
747	Medicare	\$16,951	\$16,338	\$19,349	\$17,499	\$20,792
748	KS Unemployment Tax	\$28,525	\$6,084	\$10,408	\$9,506	\$17,207
749	Employee Vision	\$3,323	\$3,897	\$4,622	\$3,780	\$4,622
772	EE Medical	\$134,565	\$135,695	\$165,859	\$155,856	\$191,520
773	EE Deferred Compensation	\$96,951	\$61,402	\$79,528	\$67,088	\$78,759
778	EE Dental Insurance	\$6,882	\$10,618	\$13,296	\$11,112	\$13,869
786	KS Police/Fireman	\$72,654	\$95,692	\$96,335	\$99,697	\$117,688
847	Budget Stabilization	\$0	\$0	\$25,000	\$0	\$33,671
985	Neighborhood Revitalization	\$0	\$7,600	\$10,000	\$8,174	\$10,000
<b>TOTAL EXPENDITURES</b>		\$466,982	\$440,666	\$554,382	\$454,441	\$586,123
<b>UNRESERVED CASH BALANCE</b>		\$48,270	\$134,954	\$1	\$145,639	\$3,010

**MILL LEVY INFORMATION**

	2013	2014
FUND REQUIREMENTS	\$355,169	\$354,595
ADD FOR DELINQUENT TAXES	5%	5%
TOTAL AD VALOREM	\$372,927	\$372,325
RATE OF LEVY IN MILLS	7.612	7.583

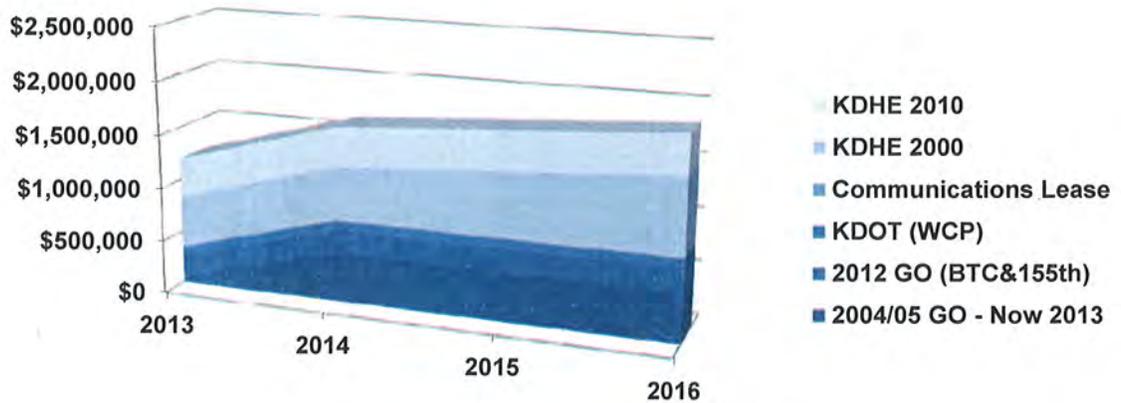
KSA 12-16,102 authorizes the establishment of an employee benefit fund. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate. The cost of employee benefits for all City employees are included in one fund to allow a clear reporting of the total cost to the City for providing those benefits. This Fund has not included a contingency line item in the past. These funds will be used as a stop gap measure if revenues are not collected as anticipated as well as a cushion against future increases. The Payroll Vendor expense has been moved to the Human Resources Department in the General Fund.

## BOND & INTEREST FUND

		2011 Actual	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
<b>Beginning of year balance</b>		\$35,043	\$404,894	\$647,962	\$659,199	\$645,480
<b>REVENUES</b>						
460	Ad Valorem	\$149,672	\$99,066	\$67,962	\$67,962	\$17,537
461 & 464	Delinquent Taxes	\$10,644	\$7,011	\$5,000	\$11,000	\$5,000
465	Neighborhood Revit.	\$0	\$0	\$0	\$0	\$0
466	(Escape) Tax	\$0	-\$1	\$0	-\$2	\$0
491	MVT	\$1,843	\$17,392	\$9,308	\$9,308	\$45,529
493	RVT	\$21	\$197	\$108	\$108	\$98
496	16/20MVT	\$64	\$22	\$157	\$157	\$556
470 & 471	Special Assessments	\$843,420	\$704,913	\$527,000	\$527,000	\$527,000
523	TDD - Sales Tax Revenue	\$15,722	\$14,278	\$40,000	\$16,000	\$16,400
549	Bond Proceeds	\$0	\$1,287,762	\$0	\$0	\$0
481	BTC Assessments	\$0	\$0	\$230,000	\$218,597	\$219,080
681	Transfer from BTC	\$0	\$49,983	\$0	\$0	\$0
551	Interest	\$485	\$2,604	\$1,500	\$2,500	\$2,500
<b>TOTAL REVENUE</b>		\$1,021,871	\$2,183,226	\$881,035	\$852,630	\$833,700
<b>TOTAL AVAILABLE FUNDS</b>		\$1,056,914	\$2,588,120	\$1,528,997	\$1,511,829	\$1,479,180
<b>EXPENDITURES</b>						
860/862	2004 & 2005 GO / 2013 GO Refi	\$536,822	\$533,346	\$529,540	\$555,000	\$478,305
880	KDOT TRF125 Refi. Payment	\$115,306	\$1,250,000	\$89,624	\$90,253	\$88,395
	2012 GO Bonds (BTC & 155th)	\$0	\$143,777	\$231,333	\$218,597	\$219,280
	Neighborhood Revitalization	\$1,896	\$1,798	\$3,500	\$2,500	\$3,000
	Future Debt Service	\$0	\$0	\$675,000	\$0	\$690,200
<b>TOTAL EXPENDITURES</b>		\$654,024	\$1,928,921	\$1,528,997	\$866,350	\$1,479,180
<b>UNRESERVED CASH BALANCE</b>		\$402,890	\$659,199	\$0	\$645,480	\$0
<b>MILL LEVY INFORMATION</b>				2013	2013	2014
FUND REQUIREMENTS				\$67,962		\$17,537
ADD FOR DELINQUENT TAXES				5%		5%
TOTAL AD VALOREM				\$71,360		\$18,414
RATE OF LEVY IN MILLS				1.457		0.375

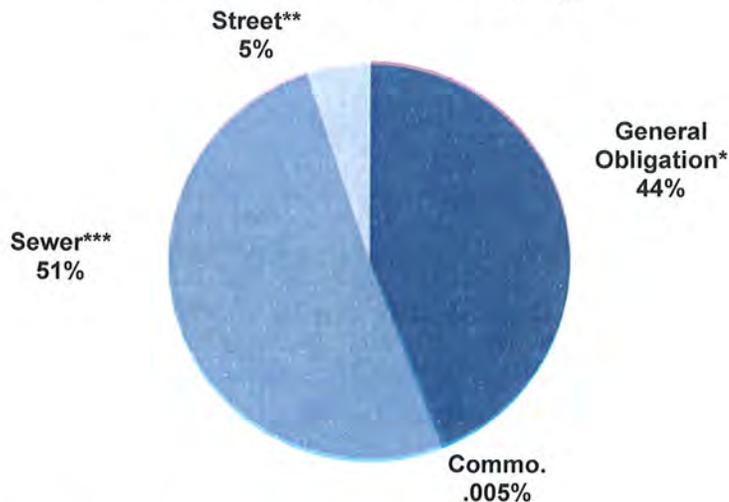
The Bond & Interest Fund is used to account for the payment of principal and interest on long term general obligation debts. KSA 79-2930 allows up to an additional 5% for delinquent taxes over the actual delinquency rate. The **Future Debt Service** line item will be utilized for future financing capacity and protection against default if revenues are not collected as anticipated.

## Anticipated Annual Debt Service Schedule



	2013	2014	2015	2016	2017
2004/05 GO - Now 2013	\$40,793	\$459,600	\$456,800	\$458,900	\$465,800
2012 GO (BTC&155th)	\$218,597	\$219,080	\$221,280	\$216,930	\$222,580
KDOT (WCP)	\$90,253	\$88,395	\$87,195	\$90,395	\$88,445
Communications Lease	\$8,829	\$8,808	\$8,772	\$8,819	\$8,750
KDHE 2000	\$480,417	\$495,600	\$602,900	\$707,900	\$709,300
KDHE 2010	\$368,591	\$368,591	\$368,591	\$368,591	\$368,951
	<b>\$1,207,480</b>	<b>\$1,640,074</b>	<b>\$1,745,538</b>	<b>\$1,851,535</b>	<b>\$1,863,826</b>
Year to Year Diff.		26%	6%	6%	1%

## 2013 Debt Service By Type



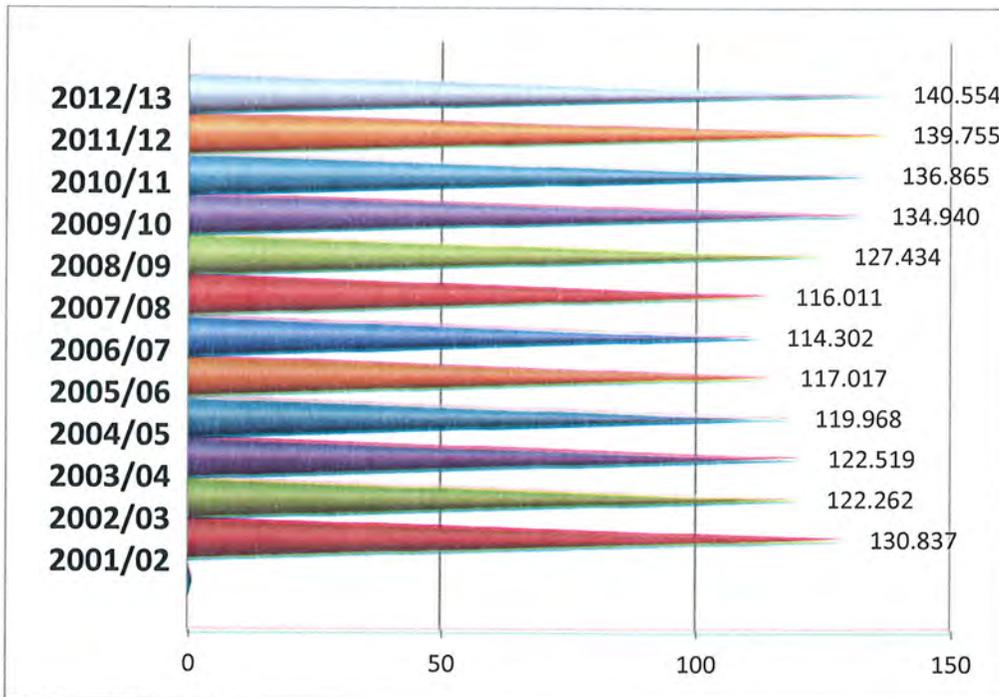
\*The City's General Obligation debt is primarily funded by special assessments.

\*\* Wolf Creek Parkway construction is partially subsidized through a .75% Transportation Development District sales tax.

\*\*\*Sewer debt service is funded through user fees.

# AGGREGATE TAX LEVY HISTORY

Year	City	Leavenworth County	USD #458	State	Other	Total Levy
2001/02	28.639	41.174	53.421	1.5	6.103	130.837
2002/03	29.125	40.137	45.401	1.5	6.099	122.262
2003/04	28.553	41.022	45.215	1.5	6.229	122.519
2004/05	28.437	38.868	44.914	1.5	6.249	119.968
2005/06	27.959	35.951	45.409	1.5	6.198	117.017
2006/07	28.536	28.181	47.567	1.5	8.518	114.302
2007/08	28.547	28.121	47.688	1.5	10.155	116.011
2008/09	28.621	31.560	54.644	1.5	11.109	127.434
2009/10	28.977	32.052	61.009	1.5	11.402	134.940
2010/11	29.778	33.085	61.012	1.5	11.490	136.865
2011/12	29.596	35.513	61.500	1.5	11.646	139.755
2013/13	29.407	36.514	61.395	1.5	11.738	140.554



\*Source: Leavenworth County Clerk

## 2014 GENERAL FUND REVENUES

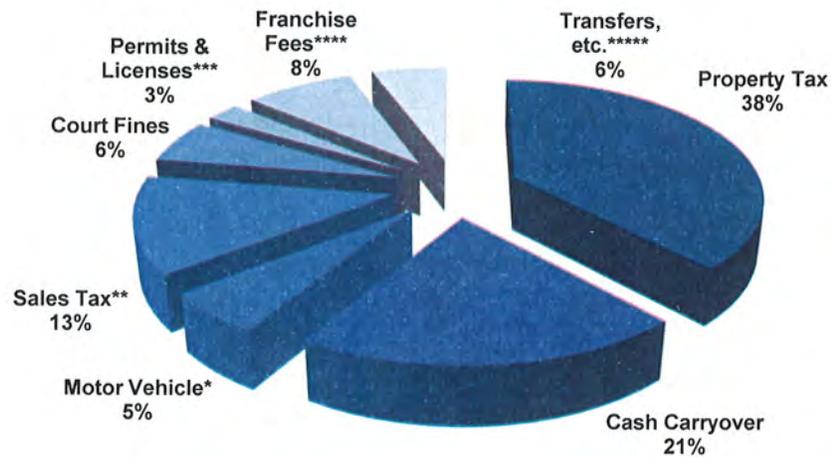
\*Motor Vehicle Distribution, Recreational Vehicle Tax, 16M & 20M Truck Tax

\*\*Sales Tax, Back Taxes

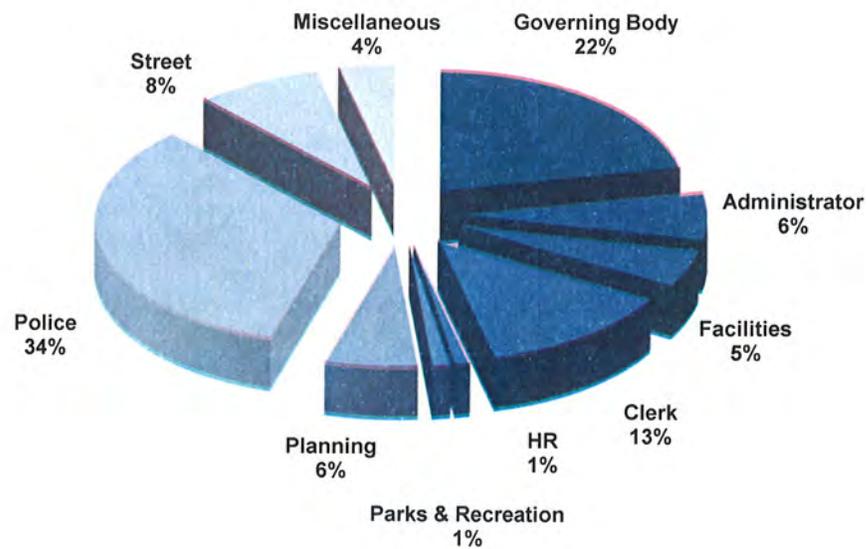
\*\*\*Building Permits, Pet Licenses, Business Licenses, Misc. Fees/Permits/Licenses, Plan/Plat Application Fees

\*\*\*\*West Star Energy, Atmos Energy, Suburban Water, Knology, AT&T, SW Bell

\*\*\*\*\*Grants & Reimbursables, Local Alcohol Liquor Fund, Field of Dreams, Other Revenues



## 2014 GENERAL FUND EXPENDITURES





## Fleet Replacement Schedule

Dept/Div	Purchase Year	Mileage/h rs	Make & Model	Comment	CPI	Pay Out	Exp Life	Replace Year	Actual Purchase Cost	2013 Replace Cost	2013 Purchase	2013 Transfer	2014 Purchase	2014 Transfer	2015 Purchase	2015 Transfer
PD #4	1999		Ford Explorer <b>(taking out of serv 2014)</b>	Winter vehicle	2.00%	5	10	2009	\$26,695	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0
PD #1	2007		Ford Crown Vic <b>(replacing with SUV PI)</b>	Lt. vehicle	2.00%	8	8	2015	\$26,695	\$37,000	\$0	\$5,006	\$0	\$5,006	\$40,050	\$5,360
PD #5	2007		Ford Crown Vic <b>(replacing with SUV PI)</b>	Sgt. vehicle	2.00%	7	7	2014	\$26,695	\$35,000	\$0	\$5,306	\$37,142	\$5,626	\$0	\$5,626
PD #9	2008		Ford Crown Vic <b>(replacing with Taurus PI)</b>	Patrol vehicle	2.00%	7	7	2015	\$23,869	\$35,000	\$0	\$5,412	\$0	\$5,412	\$37,885	\$5,739
PD #10	2008		Ford Ranger	Animal Control vehicle	2.00%	10	12	2020	\$19,462	\$35,000	\$0	\$4,183	\$0	\$4,183	\$0	\$4,183
PD #11	2009		Ford Crown Vic <b>(replacing with Taurus PI)</b>	Patrol vehicle	2.00%	5	5	2014	\$23,869	\$35,000	\$0	\$7,428	\$37,142	\$7,726	\$0	\$7,726
PD #12	2009		Ford Crown Vic <b>(replacing with Taurus PI)</b>	Patrol vehicle	2.00%	5	5	2014	\$23,869	\$35,000	\$0	\$7,428	\$37,142	\$7,726	\$0	\$7,726
PD #14	2013		Ford Taurus Police Interceptor	Chief of Police vehicle	2.00%	10	10	2023	\$23,869	\$35,000	\$0	\$4,439	\$0	\$4,439	\$0	\$4,439
PD #13	2011		Chevy Impala	Patrol vehicle	2.00%	7	7	2018	\$19,864	\$35,000	\$0	\$5,743	\$0	\$5,743	\$0	\$5,743
PD #15	2013		Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2018	\$23,869	\$35,000	\$27,579	\$8,041	\$0	\$8,041	\$0	\$8,041
PD #16	2013		Ford Taurus Police Interceptor	Patrol vehicle	2.00%	5	5	2018	\$23,869	\$35,000	\$27,579	\$8,041	\$0	\$8,041	\$0	\$8,041
<b>Estimated Cost Transfer Amount</b>												<b>\$55,158.96 \$61,028.06</b>		<b>\$111,426.84 \$61,942.58</b>		<b>\$77,935.12 \$62,623.11</b>
Building Insp #1	2003		Ford Ranger/replace with F-150	Building Inspectors Truck	2.00%	10	15	2018	\$19,462	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
Planning #2	2011		Ford F-150 1/2 ton	Planning/engineer vehicle	2.00%	10	10	2021	\$18,500	\$25,000	\$0	\$3,047	\$0	\$3,047	\$0	\$3,047
<b>Estimated Cost Transfer Amount</b>												<b>\$0.00 \$3,047.49</b>		<b>\$0.00 \$3,047.49</b>		<b>\$0.00 \$3,047.49</b>
WW Dept #1	2001		Ford F-350 4X4 Utility Service Box		2.00%	10	15	2016	\$28,913	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
<b>Estimated Cost Transfer Amount</b>												<b>\$0.00 \$0.00</b>		<b>\$0.00 \$0.00</b>		<b>\$0.00 \$0.00</b>
Parks #1	2006		John Deere Zee Track 997		2.00%	15	15	2021	\$18,000	\$18,000	\$0	\$1,463	\$0	\$1,463	\$0	\$1,463
<b>Estimated Cost Transfer Amount</b>												<b>\$0.00 \$1,462.79</b>		<b>\$0.00 \$1,462.79</b>		<b>\$0.00 \$1,462.79</b>
PW #1	1995		Mower Trailor 5,000 GVW		2.00%	10	30	2025	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW #4	1996		Case Uni-loader 1845 C		2.00%	15	20	2016	\$36,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0
PW #2	1999		Ready Built Trailor 17,000 GVW		2.00%	10	30	2029	\$29,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PW #6	1999		Ford F-350 4X4 Dump/plow & spreader		2.00%	10	15	2014	\$28,913	\$42,000	\$0	\$0	\$44,571	\$4,865	\$0	\$4,865
PW #7	2000		Ford F-250 4X4 pickup/plow		2.00%	10	15	2015	\$25,843	\$29,500	\$0	\$0	\$0	\$0	\$31,932	\$3,485
PW #3	2003		John Deere 6320 Tractor		2.00%	30	30	2033	\$70,000	\$70,000	\$0	\$3,607	\$0	\$3,607	\$0	\$3,607
PW #5	2003		Tri Wing Mower Deck 15 Ft		2.00%	15	15	2018	\$11,000	\$11,000	\$0	\$842	\$0	\$842	\$0	\$842
PW #8	2003		Kenworth T-300 Dump/plow & spreader		2.00%	20	20	2023	\$58,000	\$80,000	\$0	\$5,073	\$0	\$5,073	\$0	\$5,073
PW #9	2008		Ford F-450 Dump/plow & spreader		2.00%	10	15	2023	\$36,803	\$50,000	\$0	\$6,341	\$0	\$6,341	\$0	\$6,341
Streets #11	2011		Tack Cart with Heat Box		2.00%	20	20	2031	\$31,700	\$31,700	\$0	\$2,355	\$0	\$2,355	\$0	\$2,355
PW#12	2013		Kubota FTV900 Utility Vehicle		2.00%	15	15	2028	\$12,250	\$12,250	\$12,318	\$1,144	\$0	\$1,144	\$0	\$1,144
<b>Estimated Cost Transfer Amount</b>												<b>\$12,318.00 \$19,362.59</b>		<b>\$44,570.74 \$24,227.20</b>		<b>\$31,931.75 \$27,712.35</b>
<b>Estimated Cost Transfer Amount</b>												<b>\$67,476.96 \$84,900.93</b>		<b>\$155,997.58 \$90,680.06</b>		<b>\$109,866.86 \$94,845.74</b>